

*Get your Refund in
as little as 7 days!*

(see back cover for more information)

2004 MAINE

Resident

Individual Income Tax Booklet

SHORT FORM

Form 1040S-ME

You may use the Short Form, 1040S-ME, only if you:

- Were a Maine resident for the **entire year**
- Are a calendar year filer
- Claim no credits other than the **Earned Income Credit** or the **Low-Income Tax Credit***
- Paid no estimated tax for 2004
- Have taxable income less than \$100,000
- Do not itemize deductions
- Are claiming no modifications other than Maine State Retirement Contributions, U. S. Government Bond Interest, Pension Income Deduction, or taxable Social Security Benefits

Otherwise, use the Long Form, 1040ME.

***LOW-INCOME TAX CREDIT** - If your Maine taxable income is \$2,000 or less, you are not claimed as a dependent on another Maine income tax return, and you are not subject to the Maine Minimum Tax, you do not have to file a Maine income tax return.

TAXPAYER ASSISTANCE and FORMS

Refund Information Only (automated assistance): Get the status of your refund from Maine Revenue Services' web site at www.maine.gov/revenue. Or Call **(207) 626-8461** Every day 24 Hours (**You must have a touch-tone phone**). When you call, have a copy of your tax return available. You will need to know the first social security number shown on your return and the **exact** whole-dollar amount of your refund. (If you call for the status of your refund and do not receive a refund mailing date, please wait 7 days before calling again.)

To Order Forms: Downloadable forms are available at Maine Revenue Services' web site at www.maine.gov/revenue. Or Call **(207) 624-7894** Every day 24 Hours.

TTY Service (hearing-impaired only): **(207) 287-4477** Weekdays 8:00 a.m. - 4:30 p.m.

Collection Problems: **(207) 621-4300** Weekdays 8:00 a.m. - 5:00 p.m. Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Assistance To Help You With Your Tax Questions: **(207) 626-8475** Weekdays 8:00 a.m. - 5:00 p.m.

Payment Plan Questions For Income Tax Returns: **(207) 621-4300** Weekdays 8:00 a.m. - 5:00 p.m.

Tax Violations Hot Line: **(207) 624-9600** Call this number or send an e-mail to compliance.tax@maine.gov to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

Tele-Tax Topics: See page 3 for recorded income tax information.

Visit www.maine.gov/revenue to obtain electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, or e-mail tax-related questions. (Maine Revenue Services, however, cannot divulge confidential information such as income, refund amounts or taxpayer identification numbers).

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Maine Revenue Services Taxpayer Privacy Policy

Maine Revenue Services ("MRS") maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalty of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under 36 M.R.S.A. § 191. Communications that do not meet the definition of tax information are subject to the general confidentiality and public inspection provisions of Maine's "Freedom of Access" laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at (207) 626-8475.

Record-keeping Requirements

Keep a copy of your Maine income tax return, including worksheets, and supporting documents (such as W-2 and 1099 forms) for the same period required for keeping your federal income tax records. This is generally 3 years from the date the return was filed. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to calculate the basis of the original or replacement property. See 36 M.R.S.A. § 135.

IMPORTANT TAX CHANGES

RESPONSIBLE PET OWNERSHIP CHECKOFF. (36 M.R.S.A. §5284-A). For tax years beginning after 2003, taxpayers may designate a portion of their overpayment or pay an additional amount to the Companion Animal Sterilization Fund. The purpose of the Fund is to provide funds to be used for the spaying or neutering of cats and dogs.

MAINE MILITARY FAMILY RELIEF FUND CHECKOFF. (36 M.R.S.A. §5288). For tax years beginning after 2003, taxpayers may designate a portion of their overpayment or pay an additional amount to the Maine Military Family Relief Fund. The purpose of the Fund is to provide grants to eligible families of persons who are members of the Maine National Guard or Maine residents who are members of the Reserves of the Armed Forces of the United States who have been called to military duty.

INTEREST RATE. (36 M.R.S.A. §§ 186 & 186-A). Beginning July 1, 2004, interest is equal to the prime rate plus three percentage points, compounded monthly. Thus, the interest rate for January 1, 2004 through June 30, 2004 is 6% and, for July 1, 2004 through December 31, 2004, the rate is 7%. Beginning January 1, 2005, the rate is 8%.

RECORDED INCOME TAX INFORMATION

TELE-TAX Call (207) 624-7875 Every day 24 Hours (**You must have a touch-tone phone**) - or on the web at www.maine.gov/revenue. (The system provides instructions)

Topic #	Subjects Available	Topic #	Subjects Available
102	How can I tell if I am a resident of Maine?	174	I received a bill, and I cannot pay it in full. What do I do?
104	How can I get an extension to file?	176	I did not get credit for my withholdings. Why?
106	Should I file my return even though I do not have the money to pay?	178	What should I do if I amend my federal tax return or my federal return was changed by the IRS?
108	I did not live in Maine for the entire year. Do I have to file a return?	180	I received a notice that did not show all payments made. How do I get credit for them?
110	I forgot to attach my W-2s when I mailed my return. What do I do?	190	How can I purchase a State of Maine Park Pass?
112	I have not received a W-2. What do I do?	195	What if my Park Pass is lost or stolen?
113	What is the Pension Benefits Income Deduction?	196	Do I qualify for Injured Spouse status?
114	I receive Social Security benefits. Do I qualify for the Pension Benefits Income Deduction?	197	What if I file or pay late?
150	How do I complete Schedule NR?	198	Is there a penalty for not paying enough estimated tax?
152	How do I complete Schedule NRH?		
154	How do I complete Schedule 3?		
170	My spouse has passed away. You sent a refund with both our names on it. What do I do?		
172	I got a letter saying you sent my refund to another agency. Why?		

Did you know?

THE STATE TREASURER IS
HOLDING \$86,000,000 OF LOST OR
UNCLAIMED FUNDS FOR MAINE CITIZENS
SOME OF IT MAY BE YOURS!
TO SEARCH FOR YOUR NAME, VISIT:
www.maine.gov/treasurer/property.htm

NOTE: Use the form below only if you are making a payment.

2004
1040EXT-ME

STATE OF MAINE EXTENSION PAYMENT VOUCHER for INDIVIDUAL INCOME TAX



0401620

Please Type or Print

YOUR FIRST NAME	INITIAL	YOUR LAST NAME	YOUR SOCIAL SECURITY NUMBER
SPOUSE'S FIRST NAME		INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
ADDRESS (NUMBER and STREET)		AMOUNT OF PAYMENT	
CITY		STATE	ZIP CODE

If you make a payment using this voucher, you **must** use a Long Form (1040ME) when you file your return.

NOTE: If you are married and file a joint return with your spouse, enter your spouse's name and social security number in the spaces provided.

Write your social security number on your check.



Detach this voucher and mail with check or money order payable to "TREASURER, STATE OF MAINE" to:
Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114

GENERAL INSTRUCTIONS

SHOULD I FILE A MAINE INCOME TAX RETURN? If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. You do not have to file a Maine income tax return if you meet all of the following requirements: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax. However, you must file a return to claim any refund due to you.

If you are a nonresident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if the number of days worked in Maine as an employee is 10 or less and your only Maine income is compensation for personal services. See 36 M.R.S.A. § 5142(8).

Am I a Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2004, read the following and check the proper box. Retain this worksheet for your records.

Domicile: Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.

RESIDENCY WORKSHEET

☐ Full-Year Resident:

(1) Maine was my domicile for the entire year 2004;

OR

(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

☐ Part-Year Resident:

I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above.

IF YOU ARE A PART-YEAR RESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

☐ Nonresident:

I was not a resident or part-year resident in 2004, but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions.**

IF YOU ARE A NONRESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

For additional information on determining Maine residency, see the "Maine Revenue Services Guidance to Residency Status" brochure which can be downloaded at www.maine.gov/revenue (select Forms/Publications) or call the forms line at (207) 624-7894.

I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

Maine Resident: A Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Nonresident: If you are not a Maine resident, but are stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

Instructions for Married Couples:

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents;

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. (If the nonresident spouse has no Maine-source income, that spouse does not have to file a Maine return.) You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

(1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**;

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH**.

WE ARE BOTH NONRESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR**.

WHEN MUST I FILE MY RETURN? No later than April 15, 2005.

**RETURN
DUE DATE:**

April 15, 2005

APRIL 2005						
SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

WHAT IF I NEED MORE TIME TO FILE? If you are unable to file your return by Friday, April 15, 2005, Maine allows an automatic six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the six-month period. Generally, the total extension period cannot exceed eight months.

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 15, 2005** for calendar-year filers) in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before October 15, 2005 in order to avoid the failure-to-pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your extension payment with the payment voucher on page 3 by the original due date for filing your Maine return to: Maine Revenue Services, PO Box 9114, Augusta, ME 04332-9114. If you make a payment prior to filing your return, you must use a Long Form (1040ME) when you file your return.

WHERE DO I GET FORMS? Income tax booklets are available at most banks, public libraries, and post offices located in Maine. You may also download forms from the internet at www.maine.gov/revenue (select Forms/Publications) or order forms by calling (207) 624-7894. **Note: you must file an original or downloadable state form – photocopies are not acceptable.**

MAY I ROUND TO WHOLE DOLLARS? Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK? Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit our web site at www.maine.gov/revenue (select Where's My Refund) or call (207) 626-8461.

WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for failure to notify the state of these changes. When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.

WHAT IF A TAXPAYER DIES? When an individual dies before filing a tax return for a given year, a personal representative or surviving spouse must file a return for the decedent. If the decedent was single and a refund is due, attach Form 1310ME (Statement of Person Claiming Refund Due a Deceased Taxpayer) to the return. A surviving spouse may claim a refund by filing a joint return with the decedent without Form 1310ME. The surviving spouse may file a joint return with the decedent provided similar filing was followed for federal purposes. Write "deceased" above the deceased taxpayer's name. Enter the date of death in the spaces above the signature area on your return.

WHAT IF THE FEDERAL TAX IS FORGIVEN DUE TO A COMBAT CASUALTY? A taxpayer whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty is similarly forgiven the Maine income tax for the same period(s). To request tax forgiveness, include with your Maine return a statement that shows the computation of Maine tax liability before any amount is forgiven and the amount that is to be forgiven along with any other documentation supporting your claim.

WHAT IF I AM UNABLE TO PAY MY TAXES? If you are unable to pay your taxes in full, you should file your return by the due date and request, in writing, a payment plan. In your request, give your name, social security number and the amount of money you can pay and indicate how often you can make that payment (example: \$25 per week). Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your name, address, telephone number and tax year on the memo portion of your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call (207) 621-4300 or e-mail compliance.tax@maine.gov.

WHAT IF I FILE OR PAY LATE? You will be charged **interest** at 8% per year, compounded monthly, on income tax not paid by the due date (April 15, 2005 for calendar-year filers). An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and understating income.

WHAT IF I AM AN INNOCENT OR INJURED SPOUSE? Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions). The spouse is not required to request federal relief prior to requesting state relief. For more information call the Compliance Division of Maine Revenue Services at (207) 624-9595 or e-mail compliance.tax@maine.gov. **If you believe that your refund may be set off to pay debt owed to another agency, you must contact that agency directly to request injured spouse relief.**

SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2005? You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the optional withholding table designed for two-income families. See your employer for details. For withholding questions, contact Maine Revenue Services at (207) 626-8475 or e-mail withholding.tax@maine.gov.

WHO MUST FILE AND PAY ESTIMATED TAX? Generally, you must pay estimated tax if your tax after subtracting withholding and other allowable credits is \$1,000 or more **and** if the tax liability for the prior year was \$1,000 or more. Equal installments of estimated tax are due on April 15, June 15, September 15 and January 15. Form 1040ES-ME is available at www.maine.gov/revenue (select Forms/Publications) or by calling (207) 624-7894.

IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX? Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. From January 1, 2004 through June 30, 2004, the underpayment penalty is 6%, compounded monthly. From July 1, 2004 through December 31, 2004, the underpayment penalty is 7%, compounded monthly. For calendar year 2005, the penalty is 8%, compounded monthly.

If your 2004 tax liability is \$1,000 or more, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

WHAT IF I AM MOVING? Let us know your new address. E-mail: income.tax@maine.gov, or write: **Maine Revenue Services, P.O. Box 9100, Augusta, Maine 04332-9100.**

SPECIFIC INSTRUCTIONS — FORM 1040S-ME

Note: The form is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., must start on the left; dollar amounts must start from the right. For example:

Enter letters like this:

Your First Name	MI	Your Last Name
IMA	A	SAMPLE
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

2 2 4 9 5 . 0 0

Due to scanning requirements, only original forms and schedules should be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.

For information on electronic filing, visit our web site at www.maine.gov/revenue.)

STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

Name and Address. If you have a pre-printed label (located on the front cover of this booklet) and your name and address are correct, peel it off and place it on your completed Form 1040S-ME **inside the red dotted lines**.

If you do not have a pre-printed label or the name or address on the label is not correct, please print or type your name(s) and mailing address in the spaces provided. **Social Security Number(s):** You **must** enter your social security number(s) in the spaces provided.

Line 1. Maine Clean Election Fund. Check the box for you and/or your spouse if you want \$3 of your tax dollars to be applied to the Maine Clean Election Fund. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Please note that checking this box reduces General Fund revenue by the same amount.*

Line 2. Commercial Farming or Fishing. Check this box if at least two-thirds of your gross income for 2004 was from commercial farming or fishing as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

STEP 2: FILING STATUS

Lines 3-7. Filing Status. Check the box for the filing status properly used on your federal income tax return. If you check married filing separate, be sure to include your spouse's name and social security number.

Line 8. Age and Blindness. Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes.

STEP 3: EXEMPTIONS

Line 9. Exemptions. Enter the total number of exemptions that you claimed on your federal return.

STEP 4: CALCULATE YOUR TAXABLE INCOME

Line 10. Federal Adjusted Gross Income. Enter your federal adjusted gross income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 36 or Telefile worksheet, line I). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 11. Maine State Retirement Contributions. If you are an active member of the Maine State Retirement System, enter the amount of your 2004 contributions on this line. Contributions to the Maine State Retirement System are tax deferred for federal income tax purposes, but are taxable on the Maine return. To get the amount of your contributions, subtract the federal wages from the state wages on your State of Maine W-2 Form. **NOTE:** *If you retired after 1988 and you are receiving benefits from the Maine State Retirement System, you are entitled to a deduction on pension amounts received that were previously taxed by the State. To claim this deduction, you must file using the Long Form (1040ME).*

Line 12. U.S. Government Bond Interest. Enter on this line income from direct obligations of the U.S. Government, such as Government Savings Bonds and U.S. Treasury Bills and Notes. Write only the amount of this interest that is included in your federal adjusted gross income.

Line 13. Taxable Social Security and Railroad Retirement Benefits. Enter the amount of social security and Railroad Retirement benefits (Tier 1 and Tier 2) that are included as taxable in your federal adjusted gross income.

Line 14. Pension Income Deduction. See instructions and worksheet on page 14.

Line 16. Standard Deduction. If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, 1040ME, and complete Schedule 2. If you use the standard deduction on your federal return, you must use the Maine standard deduction on your Maine return. In 2004, the Maine standard deduction amounts may differ from federal standard deduction amounts. The Maine standard deduction amounts are listed below.

MAINE STANDARD DEDUCTION AMOUNTS:

SINGLE -----	\$4,850
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) -----	\$8,150
HEAD OF HOUSEHOLD -----	\$7,150
MARRIED FILING SEPARATELY -----	\$4,075

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of \$800 or earned income plus \$250 (up to the standard deduction amount shown above for your filing status).

Additional Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): the additional amount is \$1,200 if the individual is 65 or over **OR** blind; \$2,400 if the individual is both 65 or over **AND** blind.

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$950 if one spouse is age 65 or over **OR** blind; \$1,900 if one spouse is 65 or over **AND** blind; \$1,900 if both spouses are 65 or over **OR** blind; \$3,800 if both spouses are 65 or over and blind, etc..

NOTE: If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.

Line 17. Exemption. Multiply the total number of exemptions on line 9 by \$2,850 and enter the result on this line.

Caution: If you filed federal Form 1040EZ and answered "Yes" on line 5 of that form and line F of the "Worksheet for dependents who checked 'Yes' on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 17 of your Maine short form. If you answered "Yes" on federal Form 1040EZ, line 5 and line F of the worksheet is \$3,100, enter \$2,850 on line 17 of your Maine short form.

STEP 5: CALCULATE YOUR TAX & CONTRIBUTIONS

Line 19. Income Tax. Find the tax for the taxable income on line 18 in the tax table on pages 15 through 19.

Line 21. Low-Income Tax Credit. If your taxable income, line 18, is \$2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, **and** you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 on this line. **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

Line 22. Earned Income Tax Credit ("EIC"). Your Maine earned income tax credit is equal to 4.92% of your federal earned income tax credit but only to the extent of your Maine tax liability. The Maine earned income tax credit is not refundable. Enter the amount of your federal credit in the space provided and multiply that amount by .0492. Enter the result in the boxes provided.

Line 24. Withholding. Enter the total amount of Maine income tax withheld. Enclose (**do not staple or tape**) supporting W-2 and 1099 forms (including Form 1099ME, if applicable). Legible photocopies of your W-2 or 1099 forms on 8 1/2 by 11 inch paper are preferred.

Line 27. Use Tax (Sales Tax). If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases in 2004 is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 15 by .04% (.0004) or use the table below.

NOTE: If you use the percentage method or the table and owe use tax on items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use Tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. The use tax may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty.

USE TAX TABLE					
Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	Less Than		At Least	Less Than	
\$ 0	\$ 6,000	\$ 2	\$30,000	\$ 36,000	\$ 14
6,000	12,000	5	36,000	42,000	17
12,000	18,000	7	42,000	48,000	19
18,000	24,000	10	48,000	54,000	22
24,000	30,000	12	54,000	60,000	24
60,000 and up — .04% of Maine 1040S-ME, Line 15					

Line 28. Total Voluntary Contributions and Park Pass Purchases. Enter the total amount of voluntary contributions and state park pass purchases from line 12 of Schedule CP.

STEP 6: CALCULATE YOUR REFUND OR BALANCE DUE

Line 29. Refund. Enter the amount of your refund. Refunds of more than \$1.00 will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

Line 30. Direct Deposit of Refund. You may have your refund directly deposited into your checking or savings account (if it is \$5,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen Account). (The NextGen Program is administered by the Finance Authority of Maine.) *Refunds directed to your NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s).* On line 30a, enter the 9-digit routing transit number (RTN). The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. **ENTRIES MUST BE ACCURATE.** If you are unsure what your RTN is, contact your financial institution. **(NOTE: If you are directing your refund to your NextGen Account, enter the following RTN: 043000261.)** On line 30b, enter your account number. The account number can be up to 17 digits long (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused spaces blank. For NextGen Accounts, the account number is the Account Participant's 9-digit social security number. On line 30c, check the box for the appropriate account type.

Sample Check

JOHN DOE
JANE DOE
123 Main St
Anyplace, ME 04000

PAY TO THE ORDER OF _____ \$ _____
DOLLARS

ANYPLACE BANK
Anyplace, ME 04000

For _____

I: 250250025 : 202020 ' 86 ' ' 1234

1234
15000000000

Routing number (line 30a)

Account number (line 30b)

Do not include the check number

Note: The routing and account numbers may be in different places on your check.

Concerned About the Rising Cost of College?

Maine has a way to assist families in preparing for higher education costs—the *NextGen® Matching Grant Program*. Qualified families can receive a \$200 Initial Matching Grant when opening an account with just \$50. Though there are income limits to receive matching grants, anyone, regardless of income, can start a NextGen® Account. Call the Finance Authority of Maine at 800-228-3734 or visit www.famemaine.com for more information.



Line 31. Amount Due. This is the amount you owe. Do not send cash. If the amount you owe is less than \$1.00, do not pay it.

Enclose **(do not staple or tape)** a check or money order payable to Treasurer, State of Maine. Include your complete name, address and telephone number on your check or money order. We will send you a receipt for your payment only if you request it in writing and if you include a stamped, self-addressed envelope with your request. **Note:** If the amount due is \$1,000 or more, you may owe a penalty for underpayment of estimated tax. We can calculate the penalty for you and bill you, or you can file using the Maine Long Form (1040ME) and complete Form 2210ME to calculate your penalty.

Line 32. FOR MAINE RESIDENTS ONLY: The Maine Residents Property Tax and Rent Refund program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the 2005 program may change, the 2004 program was generally available if you were a Maine resident and your household income was up to \$46,900 for multi-member households or up to \$30,300 for single-member households. Also, your property taxes must have been greater than 4% of your income or your rent must have been greater than 22% of your income. The application period for the 2005 program is August 1, 2005 through December 31, 2005. Check the box on **line 32** on page 2 of Form 1040S-ME to request an application.

THIRD PARTY DESIGNEE. If you would like to allow another person to discuss your 2004 Maine Individual Income Tax Return with Maine Revenue Services ("MRS"), check the "Yes" box. Also enter the person's name, phone number and any 5-digit number the person chooses as their personal identification number ("PIN"). This PIN will be used to ensure MRS employees only speak with the individual you have designated. If you want the paid preparer who signed your return to discuss your return with Maine Revenue Services, enter "Preparer" on the line for Designee's Name and the selected 5-digit PIN.

If you check the "Yes" box, you are authorizing Maine Revenue Services to call, or accept information from, the person you have chosen if there are any questions or if additional information is needed to process your tax return.

This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2005 tax return. This is April 15, 2006, for most people.

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.



2004

MAINE INDIVIDUAL INCOME TAX
1040S-ME RESIDENT **SHORT FORM**

S



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0402210

STEP 1

Print Neatly in Blue or Black Ink, Using Upper Case Letters

DO NOT USE RED INK

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no.)		
City	State	Zip Code

☐ Check this box if your name or address has changed since last year.
Write your correct name(s), address, and ssn(s) in the spaces provided above. Do NOT use the label if your name or address has changed.

IMPORTANT!

You **must** enter your SSN(s) below.

Your Social Security Number

Spouse's Social Security Number

Home Phone Number

Work Phone Number

NOTE: If either spouse is **deceased**, enter the date of death on the **back** of this page in the spaces provided above the signature area.

1 Maine Clean Election Fund – (See instructions on page 6.) **NOTE:** Checking the box will not increase your tax or reduce your refund.
Do you want \$3 to go to this fund ☐ **YES** ☐ **NO**
If a joint return, does your spouse want \$3 to go to this fund ☐ ☐

2 Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2004. (See Instructions) ☐

STEP 2

Indicate Your Filing Status

FILING STATUS (Check one)

3 ☐ **Single**

4 ☐ **Married filing joint return** (Even if only one had income)

5 ☐ **Married filing separate return.** Enter spouse's social security number and full name above.

6 ☐ **Head of household** (With qualifying person)

7 ☐ **Qualifying widow(er) with dependent child**
(Year spouse died _____)

8 CHECK IF:

	You were	Spouse was
65 or over	8a <input type="checkbox"/>	8c <input type="checkbox"/>
Blind	8b <input type="checkbox"/>	8d <input type="checkbox"/>

STEP 3

Enter Your Exemptions

9 Enter the TOTAL number of **EXEMPTIONS** claimed on your federal return 9 _____

STEP 4

Calculate Your Taxable Income

10 FEDERAL ADJUSTED GROSS INCOME. (See instructions on page 6 for line references to federal forms. If negative, enter a minus sign in the box to the left of the number.) 10 _____ , _____ . _____

11 MAINE STATE RETIREMENT CONTRIBUTIONS. 11 _____ , _____ . _____

12 U.S. GOVERNMENT BOND INTEREST included in your federal adjusted gross income. 12 _____ , _____ . _____

13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS included in your federal adjusted gross income. 13 _____ , _____ . _____

14 PENSION INCOME DEDUCTION. (See instructions and worksheet on page 14) 14 _____ , _____ . _____

15 MAINE ADJUSTED GROSS INCOME. (Add lines 10 and 11, subtract lines 12, 13, and 14. If negative, enter a minus sign in the box to the left of the number) 15 _____ , _____ . _____

16 STANDARD DEDUCTION. (See instructions on page 7) 16 _____ , _____ . _____

17 EXEMPTION. (Multiply number of exemptions on line 9 by \$2,850) 17 _____ , _____ . _____


18 TAXABLE INCOME. (Line 15 minus lines 16 and 17. If negative, enter a minus sign in the box to the left of the number.) 18 _____ , _____ . _____

19 INCOME TAX. (Find the tax for the amount on line 18 in the tax table on pages 15-19) 19 _____ , _____ . _____
(If line 18 is negative, enter zero.)





0402211

STEP 5 Calculate Your Tax and Voluntary Contributions	20 INCOME TAX. (From line 19, page 1) 20				
	21 LOW-INCOME CREDIT. If the amount on line 18 is \$2,000 or less and neither you nor your spouse (if married) are claimed on another person's return, enter the amount on line 20 here 21 NOTE: You are not required to file a return if you qualify for this credit. (See instructions)				
	22 EARNED INCOME TAX CREDIT (EIC). Your federal EIC \$ _____ x .0492. Enter result here .. 22				
	23 NET INCOME TAX. Line 20 minus lines 21 and 22 (If less than zero, enter zero) 23				
	24 MAINE INCOME TAX WITHHELD. (Enclose W-2 and 1099 forms) ➔ 24 (DO NOT include estimated tax payments)				
	25 OVERPAYMENT. If line 24 is larger than line 23, subtract line 23 from line 24. Enter result here 25				
	26 UNDERPAYMENT. If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here .. 26				
	27 USE TAX (SALES TAX). (See instructions) 27				
28 TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES. (From Schedule CP, line 12) 28					
STEP 6 Calculate Your Refund or Amount Due	29 REFUND. (Line 25 minus lines 27 and 28) - NOTE: If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28 and enter the amount on line 31 below. ☺ ... 29				
	IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK ACCOUNT (\$5,000 or less) OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, read the instructions on page 8 and fill out the information below. NOTE: Completing the information below authorizes Maine Revenue Services to disclose your social security number listed on the front of this form to your financial institution for the sole purpose of depositing your income tax refund directly into your bank account or NextGen College Investing Plan® Account.				
		30a Routing Number		30c Type of Account:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> NextGen®
		30b Account Number*		*For NextGen Accounts, enter the Account Participant's 9-digit social security number.	
	31 AMOUNT DUE. Line 26 plus lines 27 and 28. (OR If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28.) (If \$1,000 or more see instructions.) Enter result here. ... 31				
ENCLOSE CHECK payable to: Treasurer, State of Maine. Include your social security number on your check to receive proper credit on your account. DO NOT SEND CASH.					

32 FOR MAINE RESIDENTS ONLY: Check this box if you would like to receive a 2005 Maine Residents Property Tax and Rent Refund Application: ➔ ☐
See instructions on page 8 for information about the Tax and Rent Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2005 unless your income on line 15 exceeds the income limits for this program.**

To reduce printing and postage costs, if you file your return electronically or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. ➔ ☐

IMPORTANT NOTE	If taxpayer is deceased , enter date of death .	(Month) (Day) (Year)	If spouse is deceased , enter date of death .	(Month) (Day) (Year)

Third Party Designee (See page 8) Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No.**
Designee's name _____ Phone no. () _____ Personal identification #: _____

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE Keep a copy of this return for your records Paid Preparer's Use Only	YOUR SIGNATURE _____	DATE SIGNED _____	YOUR OCCUPATION _____
	SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN) _____	DATE SIGNED _____	SPOUSE'S OCCUPATION _____
	PREPARER'S SIGNATURE _____	DATE _____	PREPARER'S PHONE NUMBER _____
	PRINT PREPARER'S NAME and NAME OF BUSINESS _____	PREPARER'S SSN or PTIN _____	

If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 9110, Augusta, ME 04332-9110
If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE ONLY:	CK \$ _____	PP <input type="checkbox"/>	IS <input type="checkbox"/>	<input type="checkbox"/>
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2004

MAINE INDIVIDUAL INCOME TAX
1040S-ME RESIDENT **SHORT FORM**

S



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0402210

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1

Print Neatly in Blue or Black Ink, Using Upper Case Letters

DO NOT USE RED INK

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no.)		
City	State	Zip Code

☐ Check this box if your name or address has changed since last year.
Write your correct name(s), address, and ssn(s) in the spaces provided above. Do NOT use the label if your name or address has changed.

IMPORTANT!

You **must** enter your SSN(s) below.

Your Social Security Number

Spouse's Social Security Number

Home Phone Number

Work Phone Number

NOTE: If either spouse is **deceased**, enter the date of death on the **back** of this page in the spaces provided above the signature area.

1 Maine Clean Election Fund – (See instructions on page 6.) **NOTE:** Checking the box will not increase your tax or reduce your refund.

Do you want \$3 to go to this fund	YES <input type="checkbox"/>	NO <input type="checkbox"/>
If a joint return, does your spouse want \$3 to go to this fund	<input type="checkbox"/>	<input type="checkbox"/>

2 Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2004. (See Instructions) ☐

STEP 2

Indicate Your Filing Status

FILING STATUS (Check one)

3 ☐ Single

4 ☐ Married filing joint return (Even if only one had income)

5 ☐ Married filing separate return. Enter spouse's social security number and full name above.

6 ☐ Head of household (With qualifying person)

7 ☐ Qualifying widow(er) with dependent child
(Year spouse died _____)

8 CHECK IF:

	You were	Spouse was
65 or over	8a <input type="checkbox"/>	8c <input type="checkbox"/>
Blind	8b <input type="checkbox"/>	8d <input type="checkbox"/>

STEP 3

Enter Your Exemptions

9 Enter the TOTAL number of **EXEMPTIONS** claimed on your federal return 9 _____

STEP 4

Calculate Your Taxable Income

10 FEDERAL ADJUSTED GROSS INCOME. (See instructions on page 6 for line references to federal forms. If negative, enter a minus sign in the box to the left of the number.) 10 _____ , _____ . _____

11 MAINE STATE RETIREMENT CONTRIBUTIONS. 11 _____ , _____ . _____

12 U.S. GOVERNMENT BOND INTEREST included in your federal adjusted gross income. 12 _____ , _____ . _____

13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS included in your federal adjusted gross income. 13 _____ , _____ . _____

14 PENSION INCOME DEDUCTION. (See instructions and worksheet on page 14) 14 _____ , _____ . _____

15 MAINE ADJUSTED GROSS INCOME. (Add lines 10 and 11, subtract lines 12, 13, and 14. If negative, enter a minus sign in the box to the left of the number) 15 _____ , _____ . _____

16 STANDARD DEDUCTION. (See instructions on page 7) 16 _____ , _____ . _____

17 EXEMPTION. (Multiply number of exemptions on line 9 by \$2,850) 17 _____ , _____ . _____


18 TAXABLE INCOME. (Line 15 minus lines 16 and 17. If negative, enter a minus sign in the box to the left of the number.) 18 _____ , _____ . _____

19 INCOME TAX. (Find the tax for the amount on line 18 in the tax table on pages 15-19) 19 _____ , _____ . _____
(If line 18 is negative, enter zero.)





0402211

STEP 5 Calculate Your Tax and Voluntary Contributions	20 INCOME TAX. (From line 19, page 1) 20				
	21 LOW-INCOME CREDIT. If the amount on line 18 is \$2,000 or less and neither you nor your spouse (if married) are claimed on another person's return, enter the amount on line 20 here 21 NOTE: You are not required to file a return if you qualify for this credit. (See instructions)				
	22 EARNED INCOME TAX CREDIT (EIC). Your federal EIC \$ _____ x .0492. Enter result here .. 22				
	23 NET INCOME TAX. Line 20 minus lines 21 and 22 (If less than zero, enter zero) 23				
	24 MAINE INCOME TAX WITHHELD. (Enclose W-2 and 1099 forms) ➔ 24 (DO NOT include estimated tax payments)				
	25 OVERPAYMENT. If line 24 is larger than line 23, subtract line 23 from line 24. Enter result here 25				
	26 UNDERPAYMENT. If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here .. 26				
	27 USE TAX (SALES TAX). (See instructions) 27				
28 TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES. (From Schedule CP, line 12) 28					
STEP 6 Calculate Your Refund or Amount Due	29 REFUND. (Line 25 minus lines 27 and 28) - NOTE: If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28 and enter the amount on line 31 below. ☺ ... 29				
	IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK ACCOUNT (\$5,000 or less) OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, read the instructions on page 8 and fill out the information below. NOTE: Completing the information below authorizes Maine Revenue Services to disclose your social security number listed on the front of this form to your financial institution for the sole purpose of depositing your income tax refund directly into your bank account or NextGen College Investing Plan® Account.				
		30a Routing Number		30c Type of Account:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> NextGen®
		30b Account Number*		*For NextGen Accounts, enter the Account Participant's 9-digit social security number.	
	31 AMOUNT DUE. Line 26 plus lines 27 and 28. (OR If total of lines 27 and 28 is greater than line 25, subtract line 25 from the total of lines 27 and 28.) (If \$1,000 or more see instructions.) Enter result here. ... 31				
ENCLOSE CHECK payable to: Treasurer, State of Maine. Include your social security number on your check to receive proper credit on your account. DO NOT SEND CASH.					

32 FOR MAINE RESIDENTS ONLY: Check this box if you would like to receive a 2005 Maine Residents Property Tax and Rent Refund Application: ➔ ☐
See instructions on page 8 for information about the Tax and Rent Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2005 unless your income on line 15 exceeds the income limits for this program.**

To reduce printing and postage costs, if you file your return electronically or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. ➔ ☐

IMPORTANT NOTE	If taxpayer is deceased , enter date of death .	(Month) (Day) (Year)	If spouse is deceased , enter date of death .	(Month) (Day) (Year)

Third Party Designee (See page 8) Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No.**
Designee's name _____ Phone no. () _____ Personal identification #: _____

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE Keep a copy of this return for your records Paid Preparer's Use Only	YOUR SIGNATURE _____	DATE SIGNED _____	YOUR OCCUPATION _____
	SPOUSE'S SIGNATURE (IF JOINT RETURN, BOTH MUST SIGN) _____	DATE SIGNED _____	SPOUSE'S OCCUPATION _____
	PREPARER'S SIGNATURE _____	DATE _____	PREPARER'S PHONE NUMBER _____
	PRINT PREPARER'S NAME and NAME OF BUSINESS _____		PREPARER'S SSN or PTIN _____

If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 9110, Augusta, ME 04332-9110
If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE ONLY:	CK \$ _____	PP <input type="checkbox"/>	IS <input type="checkbox"/>	<input type="checkbox"/>
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Schedule CP 2004

Attachment
Sequence No. 6

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES



0402222

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Name(s) as shown on your Maine income tax form

Your Social Security Number

WHO SHOULD FILE SCHEDULE CP? You only need to file Schedule CP if you want to make voluntary contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. **Otherwise** do not file Schedule CP.

A. CONTRIBUTIONS. Lines 1-8. Check the appropriate box or boxes to indicate the funds and amounts of your choice. If you are filing a joint return, you and your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line.

Endangered and Nongame Wildlife Fund "Chickadee Check-off" - The Chickadee Check-off is a voluntary tax contribution whose proceeds are placed in the Nongame and Endangered Wildlife Fund and used to fund the endangered and nongame wildlife programs. Contributions may be deductible the following year on state and federal income tax returns. For more information, visit the Inland Fisheries and Wildlife web site at www.maine.gov/ifw/wildlife/chickadee/chickadee.htm.



Maine Children's Trust - Maine Children's Trust was established to prevent child abuse and neglect in Maine. Funds contributed are used to support this goal in many ways, including the funding of community-based prevention activities and programs throughout Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Children's Trust. For more information, visit the Maine Children's Trust web site at www.mechildrenstrust.org.



Human Leukocyte Antigen Screening Fund - To support blood testing to classify donors for joining the National (bone marrow) Registry. Donations to the fund will be used to support bone marrow screening. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Health and Human Services.



Companion Animal Sterilization Fund - The Companion Animal Sterilization Fund is a voluntary tax contribution whose proceeds are used to fund the Animal Welfare Program's "Help Fix ME" Spay/Neuter Fund for low-income dog and cat owners. By contributing to this fund you will be on the front line in the fight to stop pet overpopulation in Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Agriculture. For more information call 800-367-1317.



Maine Military Family Relief Fund - The Maine Military Family Relief Fund was established to help the public assist the families of persons who are members of the Maine National Guard or residents of Maine who are members of the Reserves and who have been called to military duty and are experiencing financial hardship. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Adjutant General.



B. PARK PASSES - Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. Park passes can be purchased at a cost of \$30 for an individual season pass and \$60 for a vehicle season pass. (Free day use passes are issued by the Bureau of Parks and Lands to senior citizens who are 65 years or over upon proof of age.) An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach.** Any pass purchased will reduce the amount of your refund or increase the amount you owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at (207) 287-3821.

To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.

Lines 10-11. Enter the number of Individual and/or Vehicle park passes you wish to purchase in the space provided. Multiply each entry by the cost shown and enter the total in the boxes provided. **Note: You may purchase park passes through Maine Revenue Services with excess refund amounts, checks, or money orders. You may also purchase a park pass directly from the Bureau of Parks and Lands.**

		Enter line totals below:												
A. CONTRIBUTIONS	1 Democratic Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	... 1	_____	_____	_____	_____	_____			
	2 Green Independent Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	... 2	_____	_____	_____	_____				
	3 Republican Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	... 3	_____	_____	_____	_____				
	4 Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	... 4	_____	_____	_____	_____				
	5 Maine Children's Trust	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	... 5	_____	_____	_____	_____				
	6 Human Leukocyte Antigen Screening Fund "Bone Marrow Donor Registry"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	... 6	_____	_____	_____	_____				
	7 Companion Animal Sterilization Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	... 7	_____	_____	_____	_____				
	8 Maine Military Family Relief Fund	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	... 8	_____	_____	_____	_____			
9 TOTAL CONTRIBUTIONS. (Add lines 1 through 8)							9	_____	_____	_____	_____			
B. PARK PASSES	10 Number of Individual Park Passes	<input type="text"/>	x \$30								10	_____	_____	_____
	11 Number of Vehicle Park Passes	<input type="text"/>	x \$60								11	_____	_____	_____
	12 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 9, 10, and 11. Enter result here and on 1040ME, line 32 or 1040S-ME, line 28)							12	_____	_____	_____	_____		

2004 - Worksheet for Pension Income Deduction - Form 1040S-ME, Line 14Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040S-ME

You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military pension benefits, the \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal and military pension benefits as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (Qualified Pension Plans, including qualified 401 SIMPLE plans), and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), **except** that pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions (see federal Form 5329, Part 1, or federal Form 1040, line 59). Also, disability benefits reported as wages on your federal income tax return do not qualify.

***Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$6,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

1. Total eligible non-military pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal form 1040A, line 12b or Form 1040, line 16b). (Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions).		Taxpayer	Spouse*
		\$	\$
2. Maximum allowable deduction	2.	\$ 6,000.00	\$ 6,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not	3.	\$	\$
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$	\$
5. Enter the smaller of line 1 or line 4 here	5.	\$	\$
6. Total eligible military pension income included in your federal adjusted gross income	6.	\$	\$
7. Add line 5 and line 6	7.	\$	\$
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on line 14, Form 1040S-ME.	8.	\$	\$

***Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.**

2004 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
0				
0	100	0	0	0
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
1,000				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
2,000				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
3,000				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
4,000				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	85	85	85
4,300	4,400	87	87	87
4,400	4,500	92	89	89
4,500	4,600	96	91	91
4,600	4,700	101	93	93
4,700	4,800	105	95	95
4,800	4,900	110	97	97
4,900	5,000	114	99	99
5,000				
5,000	5,100	119	101	101
5,100	5,200	123	103	103
5,200	5,300	128	105	105
5,300	5,400	132	107	107
5,400	5,500	137	109	109
5,500	5,600	141	111	111
5,600	5,700	146	113	113
5,700	5,800	150	115	115
5,800	5,900	155	117	117
5,900	6,000	159	119	119
6,000				
6,000	6,100	164	121	121
6,100	6,200	168	123	123
6,200	6,300	173	125	125
6,300	6,400	177	127	127
6,400	6,500	182	129	129
6,500	6,600	186	131	131
6,600	6,700	191	133	136
6,700	6,800	195	135	140
6,800	6,900	200	137	145
6,900	7,000	204	139	149

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
7,000				
7,000	7,100	209	141	154
7,100	7,200	213	143	158
7,200	7,300	218	145	163
7,300	7,400	222	147	167
7,400	7,500	227	149	172
7,500	7,600	231	151	176
7,600	7,700	236	153	181
7,700	7,800	240	155	185
7,800	7,900	245	157	190
7,900	8,000	249	159	194
8,000				
8,000	8,100	254	161	199
8,100	8,200	258	163	203
8,200	8,300	263	165	208
8,300	8,400	267	167	212
8,400	8,500	272	169	217
8,500	8,600	276	171	221
8,600	8,700	281	173	226
8,700	8,800	288	176	230
8,800	8,900	295	181	235
8,900	9,000	302	185	239
9,000				
9,000	9,100	309	190	244
9,100	9,200	316	194	248
9,200	9,300	323	199	253
9,300	9,400	330	203	257
9,400	9,500	337	208	262
9,500	9,600	344	212	266
9,600	9,700	351	217	271
9,700	9,800	358	221	275
9,800	9,900	365	226	280
9,900	10,000	372	230	284
10,000				
10,000	10,100	379	235	289
10,100	10,200	386	239	293
10,200	10,300	393	244	298
10,300	10,400	400	248	302
10,400	10,500	407	253	307
10,500	10,600	414	257	311
10,600	10,700	421	262	316
10,700	10,800	428	266	320
10,800	10,900	435	271	325
10,900	11,000	442	275	329
11,000				
11,000	11,100	449	280	334
11,100	11,200	456	284	338
11,200	11,300	463	289	343
11,300	11,400	470	293	347
11,400	11,500	477	298	352
11,500	11,600	484	302	356
11,600	11,700	491	307	361
11,700	11,800	498	311	365
11,800	11,900	505	316	370
11,900	12,000	512	320	374
12,000				
12,000	12,100	519	325	379
12,100	12,200	526	329	383
12,200	12,300	533	334	388
12,300	12,400	540	338	392
12,400	12,500	547	343	397
12,500	12,600	554	347	401
12,600	12,700	561	352	406
12,700	12,800	568	356	410
12,800	12,900	575	361	415
12,900	13,000	582	365	419
13,000				
13,000	13,100	589	370	425
13,100	13,200	596	374	432
13,200	13,300	603	379	439
13,300	13,400	610	383	446
13,400	13,500	617	388	453
13,500	13,600	624	392	460
13,600	13,700	631	397	467
13,700	13,800	638	401	474
13,800	13,900	645	406	481
13,900	14,000	652	410	488

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
14,000				
14,000	14,100	659	415	495
14,100	14,200	666	419	502
14,200	14,300	673	424	509
14,300	14,400	680	428	516
14,400	14,500	687	433	523
14,500	14,600	694	437	530
14,600	14,700	701	442	537
14,700	14,800	708	446	544
14,800	14,900	715	451	551
14,900	15,000	722	455	558
15,000				
15,000	15,100	729	460	565
15,100	15,200	736	464	572
15,200	15,300	743	469	579
15,300	15,400	750	473	586
15,400	15,500	757	478	593
15,500	15,600	764	482	600
15,600	15,700	771	487	607
15,700	15,800	778	491	614
15,800	15,900	785	496	621
15,900	16,000	792	500	628
16,000				
16,000	16,100	799	505	635
16,100	16,200	806	509	642
16,200	16,300	813	514	649
16,300	16,400	820	518	656
16,400	16,500	827	523	663
16,500	16,600	834	527	670
16,600	16,700	841	532	677
16,700	16,800	848	536	684
16,800	16,900	855	541	691
16,900	17,000	862	545	698
17,000				
17,000	17,100	869	550	705
17,100	17,200	876	554	712
17,200	17,300	883	559	719
17,300	17,400	890	563	726
17,400	17,500	899	570	733
17,500	17,600	907	577	740
17,600	17,700	916	584	747
17,700	17,800	924	591	754
17,800	17,900	933	598	761
17,900	18,000	941	605	768
18,000				
18,000	18,100	950	612	775
18,100	18,200	958	619	782
18,200	18,300	967	626	789
18,300	18,400	975	633	796
18,400	18,500	984	640	803
18,500	18,600	992	647	810
18,600	18,700	1,001	654	817
18,700	18,800	1,009	661	824
18,800	18,900	1,018	668	831
18,900	19,000	1,026	675	838
19,000				
19,000	19,100	1,035	682	845
19,100	19,200	1,043	689	852
19,200	19,300	1,052	696	859
19,300	19,400	1,060	703	866
19,400	19,500	1,069	710	873
19,500	19,600	1,077	717	880
19,600	19,700	1,086	724	887
19,700	19,800	1,094	731	894
19,800	19,900	1,103	738	901
19,900	20,000	1,111	745	908
20,000				
20,000	20,100	1,120	752	915
20,100	20,200	1,128	759	922
20,200	20,300	1,137	766	929
20,300	20,400	1,145	773	936
20,400	20,500	1,154	780	943
20,500	20,600	1,162	787	950
20,600	20,700	1,171	794	957
20,700	20,800	1,179	801	964
20,800	20,900	1,188	808	971
20,900	21,000	1,196	815	978

2004 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
21,000				
21,000	21,100	1,205	822	985
21,100	21,200	1,213	829	992
21,200	21,300	1,222	836	999
21,300	21,400	1,230	843	1,006
21,400	21,500	1,239	850	1,013
21,500	21,600	1,247	857	1,020
21,600	21,700	1,256	864	1,027
21,700	21,800	1,264	871	1,034
21,800	21,900	1,273	878	1,041
21,900	22,000	1,281	885	1,048
22,000				
22,000	22,100	1,290	892	1,055
22,100	22,200	1,298	899	1,062
22,200	22,300	1,307	906	1,069
22,300	22,400	1,315	913	1,076
22,400	22,500	1,324	920	1,083
22,500	22,600	1,332	927	1,090
22,600	22,700	1,341	934	1,097
22,700	22,800	1,349	941	1,104
22,800	22,900	1,358	948	1,111
22,900	23,000	1,366	955	1,118
23,000				
23,000	23,100	1,375	962	1,125
23,100	23,200	1,383	969	1,132
23,200	23,300	1,392	976	1,139
23,300	23,400	1,400	983	1,146
23,400	23,500	1,409	990	1,153
23,500	23,600	1,417	997	1,160
23,600	23,700	1,426	1,004	1,167
23,700	23,800	1,434	1,011	1,174
23,800	23,900	1,443	1,018	1,181
23,900	24,000	1,451	1,025	1,188
24,000				
24,000	24,100	1,460	1,032	1,195
24,100	24,200	1,468	1,039	1,202
24,200	24,300	1,477	1,046	1,209
24,300	24,400	1,485	1,053	1,216
24,400	24,500	1,494	1,060	1,223
24,500	24,600	1,502	1,067	1,230
24,600	24,700	1,511	1,074	1,237
24,700	24,800	1,519	1,081	1,244
24,800	24,900	1,528	1,088	1,251
24,900	25,000	1,536	1,095	1,258
25,000				
25,000	25,100	1,545	1,102	1,265
25,100	25,200	1,553	1,109	1,272
25,200	25,300	1,562	1,116	1,279
25,300	25,400	1,570	1,123	1,286
25,400	25,500	1,579	1,130	1,293
25,500	25,600	1,587	1,137	1,300
25,600	25,700	1,596	1,144	1,307
25,700	25,800	1,604	1,151	1,314
25,800	25,900	1,613	1,158	1,321
25,900	26,000	1,621	1,165	1,328
26,000				
26,000	26,100	1,630	1,172	1,335
26,100	26,200	1,638	1,179	1,344
26,200	26,300	1,647	1,186	1,352
26,300	26,400	1,655	1,193	1,361
26,400	26,500	1,664	1,200	1,369
26,500	26,600	1,672	1,207	1,378
26,600	26,700	1,681	1,214	1,386
26,700	26,800	1,689	1,221	1,395
26,800	26,900	1,698	1,228	1,403
26,900	27,000	1,706	1,235	1,412
27,000				
27,000	27,100	1,715	1,242	1,420
27,100	27,200	1,723	1,249	1,429
27,200	27,300	1,732	1,256	1,437
27,300	27,400	1,740	1,263	1,446
27,400	27,500	1,749	1,270	1,454
27,500	27,600	1,757	1,277	1,463
27,600	27,700	1,766	1,284	1,471
27,700	27,800	1,774	1,291	1,480
27,800	27,900	1,783	1,298	1,488
27,900	28,000	1,791	1,305	1,497

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
28,000				
28,000	28,100	1,800	1,312	1,505
28,100	28,200	1,808	1,319	1,514
28,200	28,300	1,817	1,326	1,522
28,300	28,400	1,825	1,333	1,531
28,400	28,500	1,834	1,340	1,539
28,500	28,600	1,842	1,347	1,548
28,600	28,700	1,851	1,354	1,556
28,700	28,800	1,859	1,361	1,565
28,800	28,900	1,868	1,368	1,573
28,900	29,000	1,876	1,375	1,582
29,000				
29,000	29,100	1,885	1,382	1,590
29,100	29,200	1,893	1,389	1,599
29,200	29,300	1,902	1,396	1,607
29,300	29,400	1,910	1,403	1,616
29,400	29,500	1,919	1,410	1,624
29,500	29,600	1,927	1,417	1,633
29,600	29,700	1,936	1,424	1,641
29,700	29,800	1,944	1,431	1,650
29,800	29,900	1,953	1,438	1,658
29,900	30,000	1,961	1,445	1,667
30,000				
30,000	30,100	1,970	1,452	1,675
30,100	30,200	1,978	1,459	1,684
30,200	30,300	1,987	1,466	1,692
30,300	30,400	1,995	1,473	1,701
30,400	30,500	2,004	1,480	1,709
30,500	30,600	2,012	1,487	1,718
30,600	30,700	2,021	1,494	1,726
30,700	30,800	2,029	1,501	1,735
30,800	30,900	2,038	1,508	1,743
30,900	31,000	2,046	1,515	1,752
31,000				
31,000	31,100	2,055	1,522	1,760
31,100	31,200	2,063	1,529	1,769
31,200	31,300	2,072	1,536	1,777
31,300	31,400	2,080	1,543	1,786
31,400	31,500	2,089	1,550	1,794
31,500	31,600	2,097	1,557	1,803
31,600	31,700	2,106	1,564	1,811
31,700	31,800	2,114	1,571	1,820
31,800	31,900	2,123	1,578	1,828
31,900	32,000	2,131	1,585	1,837
32,000				
32,000	32,100	2,140	1,592	1,845
32,100	32,200	2,148	1,599	1,854
32,200	32,300	2,157	1,606	1,862
32,300	32,400	2,165	1,613	1,871
32,400	32,500	2,174	1,620	1,879
32,500	32,600	2,182	1,627	1,888
32,600	32,700	2,191	1,634	1,896
32,700	32,800	2,199	1,641	1,905
32,800	32,900	2,208	1,648	1,913
32,900	33,000	2,216	1,655	1,922
33,000				
33,000	33,100	2,225	1,662	1,930
33,100	33,200	2,233	1,669	1,939
33,200	33,300	2,242	1,676	1,947
33,300	33,400	2,250	1,683	1,956
33,400	33,500	2,259	1,690	1,964
33,500	33,600	2,267	1,697	1,973
33,600	33,700	2,276	1,704	1,981
33,700	33,800	2,284	1,711	1,990
33,800	33,900	2,293	1,718	1,998
33,900	34,000	2,301	1,725	2,007
34,000				
34,000	34,100	2,310	1,732	2,015
34,100	34,200	2,318	1,739	2,024
34,200	34,300	2,327	1,746	2,032
34,300	34,400	2,335	1,753	2,041
34,400	34,500	2,344	1,760	2,049
34,500	34,600	2,352	1,767	2,058
34,600	34,700	2,361	1,774	2,066
34,700	34,800	2,369	1,782	2,075
34,800	34,900	2,378	1,791	2,083
34,900	35,000	2,386	1,799	2,092

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
35,000				
35,000	35,100	2,395	1,808	2,100
35,100	35,200	2,403	1,816	2,109
35,200	35,300	2,412	1,825	2,117
35,300	35,400	2,420	1,833	2,126
35,400	35,500	2,429	1,842	2,134
35,500	35,600	2,437	1,850	2,143
35,600	35,700	2,446	1,859	2,151
35,700	35,800	2,454	1,867	2,160
35,800	35,900	2,463	1,876	2,168
35,900	36,000	2,471	1,884	2,177
36,000				
36,000	36,100	2,480	1,893	2,185
36,100	36,200	2,488	1,901	2,194
36,200	36,300	2,497	1,910	2,202
36,300	36,400	2,505	1,918	2,211
36,400	36,500	2,514	1,927	2,219
36,500	36,600	2,522	1,935	2,228
36,600	36,700	2,531	1,944	2,236
36,700	36,800	2,539	1,952	2,245
36,800	36,900	2,548	1,961	2,253
36,900	37,000	2,556	1,969	2,262
37,000				
37,000	37,100	2,565	1,978	2,270
37,100	37,200	2,573	1,986	2,279
37,200	37,300	2,582	1,995	2,287
37,300	37,400	2,590	2,003	2,296
37,400	37,500	2,599	2,012	2,304
37,500	37,600	2,607	2,020	2,313
37,600	37,700	2,616	2,029	2,321
37,700	37,800	2,624	2,037	2,330
37,800	37,900	2,633	2,046	2,338
37,900	38,000	2,641	2,054	2,347
38,000				
38,000	38,100	2,650	2,063	2,355
38,100	38,200	2,658	2,071	2,364
38,200	38,300	2,667	2,080	2,372
38,300	38,400	2,675	2,088	2,381
38,400	38,500	2,684	2,097	2,389
38,500	38,600	2,692	2,105	2,398
38,600	38,700	2,701	2,114	2,406
38,700	38,800	2,709	2,122	2,415
38,800	38,900	2,718	2,131	2,423
38,900	39,000	2,726	2,139	2,432
39,000				
39,000	39,100	2,735	2,148	2,440
39,100	39,200	2,743	2,156	2,449
39,200	39,300	2,752	2,165	2,457
39,300	39,400	2,760	2,173	2,466
39,400	39,500	2,769	2,182	2,474
39,500	39,600	2,777	2,190	2,483
39,600	39,700	2,786	2,199	2,491
39,700	39,800	2,794	2,207	2,500
39,800	39,900	2,803	2,216	2,508
39,900	40,000	2,811	2,224	2,517
40,000				
40,000	40,100	2,820	2,233	2,525
40,100	40,200	2,828	2,241	2,534
40,200	40,300	2,837	2,250	2,542
40,300	40,400	2,845	2,258	2,551
40,400	40,500	2,854	2,267	2,559
40,500	40,600	2,862	2,275	2,568
40,600	40,700	2,871	2,284	2,576
40,700	40,800	2,879	2,292	2,585
40,800	40,900	2,888	2,301	2,593
40,900	41,000	2,896	2,309	2,602
41,000				
41,000	41,100	2,905	2,318	2,610
41,100	41,200	2,913	2,326	2,619
41,200	41,300	2,922	2,335	2,627
41,300	41,400	2,930	2,343	2,636
41,400	41,500	2,939	2,352	2,644
41,500	41,600	2,947	2,360	2,653
41,600	41,700	2,956	2,369	2,661
41,700	41,800	2,964	2,377	2,670
41,800	41,900	2,973	2,386	2,678
41,900	42,000	2,981	2,394	2,687

2004 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
42,000				
42,000	42,100	2,990	2,403	2,695
42,100	42,200	2,998	2,411	2,704
42,200	42,300	3,007	2,420	2,712
42,300	42,400	3,015	2,428	2,721
42,400	42,500	3,024	2,437	2,729
42,500	42,600	3,032	2,445	2,738
42,600	42,700	3,041	2,454	2,746
42,700	42,800	3,049	2,462	2,755
42,800	42,900	3,058	2,471	2,763
42,900	43,000	3,066	2,479	2,772
43,000				
43,000	43,100	3,075	2,488	2,780
43,100	43,200	3,083	2,496	2,789
43,200	43,300	3,092	2,505	2,797
43,300	43,400	3,100	2,513	2,806
43,400	43,500	3,109	2,522	2,814
43,500	43,600	3,117	2,530	2,823
43,600	43,700	3,126	2,539	2,831
43,700	43,800	3,134	2,547	2,840
43,800	43,900	3,143	2,556	2,848
43,900	44,000	3,151	2,564	2,857
44,000				
44,000	44,100	3,160	2,573	2,865
44,100	44,200	3,168	2,581	2,874
44,200	44,300	3,177	2,590	2,882
44,300	44,400	3,185	2,598	2,891
44,400	44,500	3,194	2,607	2,899
44,500	44,600	3,202	2,615	2,908
44,600	44,700	3,211	2,624	2,916
44,700	44,800	3,219	2,632	2,925
44,800	44,900	3,228	2,641	2,933
44,900	45,000	3,236	2,649	2,942
45,000				
45,000	45,100	3,245	2,658	2,950
45,100	45,200	3,253	2,666	2,959
45,200	45,300	3,262	2,675	2,967
45,300	45,400	3,270	2,683	2,976
45,400	45,500	3,279	2,692	2,984
45,500	45,600	3,287	2,700	2,993
45,600	45,700	3,296	2,709	3,001
45,700	45,800	3,304	2,717	3,010
45,800	45,900	3,313	2,726	3,018
45,900	46,000	3,321	2,734	3,027
46,000				
46,000	46,100	3,330	2,743	3,035
46,100	46,200	3,338	2,751	3,044
46,200	46,300	3,347	2,760	3,052
46,300	46,400	3,355	2,768	3,061
46,400	46,500	3,364	2,777	3,069
46,500	46,600	3,372	2,785	3,078
46,600	46,700	3,381	2,794	3,086
46,700	46,800	3,389	2,802	3,095
46,800	46,900	3,398	2,811	3,103
46,900	47,000	3,406	2,819	3,112
47,000				
47,000	47,100	3,415	2,828	3,120
47,100	47,200	3,423	2,836	3,129
47,200	47,300	3,432	2,845	3,137
47,300	47,400	3,440	2,853	3,146
47,400	47,500	3,449	2,862	3,154
47,500	47,600	3,457	2,870	3,163
47,600	47,700	3,466	2,879	3,171
47,700	47,800	3,474	2,887	3,180
47,800	47,900	3,483	2,896	3,188
47,900	48,000	3,491	2,904	3,197
48,000				
48,000	48,100	3,500	2,913	3,205
48,100	48,200	3,508	2,921	3,214
48,200	48,300	3,517	2,930	3,222
48,300	48,400	3,525	2,938	3,231
48,400	48,500	3,534	2,947	3,239
48,500	48,600	3,542	2,955	3,248
48,600	48,700	3,551	2,964	3,256
48,700	48,800	3,559	2,972	3,265
48,800	48,900	3,568	2,981	3,273
48,900	49,000	3,576	2,989	3,282

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
49,000				
49,000	49,100	3,585	2,998	3,290
49,100	49,200	3,593	3,006	3,299
49,200	49,300	3,602	3,015	3,307
49,300	49,400	3,610	3,023	3,316
49,400	49,500	3,619	3,032	3,324
49,500	49,600	3,627	3,040	3,333
49,600	49,700	3,636	3,049	3,341
49,700	49,800	3,644	3,057	3,350
49,800	49,900	3,653	3,066	3,358
49,900	50,000	3,661	3,074	3,367
50,000				
50,000	50,100	3,670	3,083	3,375
50,100	50,200	3,678	3,091	3,384
50,200	50,300	3,687	3,100	3,392
50,300	50,400	3,695	3,108	3,401
50,400	50,500	3,704	3,117	3,409
50,500	50,600	3,712	3,125	3,418
50,600	50,700	3,721	3,134	3,426
50,700	50,800	3,729	3,142	3,435
50,800	50,900	3,738	3,151	3,443
50,900	51,000	3,746	3,159	3,452
51,000				
51,000	51,100	3,755	3,168	3,460
51,100	51,200	3,763	3,176	3,469
51,200	51,300	3,772	3,185	3,477
51,300	51,400	3,780	3,193	3,486
51,400	51,500	3,789	3,202	3,494
51,500	51,600	3,797	3,210	3,503
51,600	51,700	3,806	3,219	3,511
51,700	51,800	3,814	3,227	3,520
51,800	51,900	3,823	3,236	3,528
51,900	52,000	3,831	3,244	3,537
52,000				
52,000	52,100	3,840	3,253	3,545
52,100	52,200	3,848	3,261	3,554
52,200	52,300	3,857	3,270	3,562
52,300	52,400	3,865	3,278	3,571
52,400	52,500	3,874	3,287	3,579
52,500	52,600	3,882	3,295	3,588
52,600	52,700	3,891	3,304	3,596
52,700	52,800	3,899	3,312	3,605
52,800	52,900	3,908	3,321	3,613
52,900	53,000	3,916	3,329	3,622
53,000				
53,000	53,100	3,925	3,338	3,630
53,100	53,200	3,933	3,346	3,639
53,200	53,300	3,942	3,355	3,647
53,300	53,400	3,950	3,363	3,656
53,400	53,500	3,959	3,372	3,664
53,500	53,600	3,967	3,380	3,673
53,600	53,700	3,976	3,389	3,681
53,700	53,800	3,984	3,397	3,690
53,800	53,900	3,993	3,406	3,698
53,900	54,000	4,001	3,414	3,707
54,000				
54,000	54,100	4,010	3,423	3,715
54,100	54,200	4,018	3,431	3,724
54,200	54,300	4,027	3,440	3,732
54,300	54,400	4,035	3,448	3,741
54,400	54,500	4,044	3,457	3,749
54,500	54,600	4,052	3,465	3,758
54,600	54,700	4,061	3,474	3,766
54,700	54,800	4,069	3,482	3,775
54,800	54,900	4,078	3,491	3,783
54,900	55,000	4,086	3,499	3,792
55,000				
55,000	55,100	4,095	3,508	3,800
55,100	55,200	4,103	3,516	3,809
55,200	55,300	4,112	3,525	3,817
55,300	55,400	4,120	3,533	3,826
55,400	55,500	4,129	3,542	3,834
55,500	55,600	4,137	3,550	3,843
55,600	55,700	4,146	3,559	3,851
55,700	55,800	4,154	3,567	3,860
55,800	55,900	4,163	3,576	3,868
55,900	56,000	4,171	3,584	3,877

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
56,000				
56,000	56,100	4,180	3,593	3,885
56,100	56,200	4,188	3,601	3,894
56,200	56,300	4,197	3,610	3,902
56,300	56,400	4,205	3,618	3,911
56,400	56,500	4,214	3,627	3,919
56,500	56,600	4,222	3,635	3,928
56,600	56,700	4,231	3,644	3,936
56,700	56,800	4,239	3,652	3,945
56,800	56,900	4,248	3,661	3,953
56,900	57,000	4,256	3,669	3,962
57,000				
57,000	57,100	4,265	3,678	3,970
57,100	57,200	4,273	3,686	3,979
57,200	57,300	4,282	3,695	3,987
57,300	57,400	4,290	3,703	3,996
57,400	57,500	4,299	3,712	4,004
57,500	57,600	4,307	3,720	4,013
57,600	57,700	4,316	3,729	4,021
57,700	57,800	4,324	3,737	4,030
57,800	57,900	4,333	3,746	4,038
57,900	58,000	4,341	3,754	4,047
58,000				
58,000	58,100	4,350	3,763	4,055
58,100	58,200	4,358	3,771	4,064
58,200	58,300	4,367	3,780	4,072
58,300	58,400	4,375	3,788	4,081
58,400	58,500	4,384	3,797	4,089
58,500	58,600	4,392	3,805	4,098
58,600	58,700	4,401	3,814	4,106
58,700	58,800	4,409	3,822	4,115
58,800	58,900	4,418	3,831	4,123
58,900	59,000	4,426	3,839	4,132
59,000				
59,000	59,100	4,435	3,848	4,140
59,100	59,200	4,443	3,856	4,149
59,200	59,300	4,452	3,865	4,157
59,300	59,400	4,460	3,873	4,166
59,400	59,500	4,469	3,882	4,174
59,500	59,600	4,477	3,890	4,183
59,600	59,700	4,486	3,899	4,191
59,700	59,800	4,494	3,907	4,200
59,800	59,900	4,503	3,916	4,208
59,900	60,000	4,511	3,924	4,217
60,000				
60,000	60,100	4,520	3,933	4,225
60,100	60,200	4,528	3,941	4,234
60,200	60,300	4,537	3,950	4,242
60,300	60,400	4,545	3,958	4,251
60,400	60,500	4,554	3,967	4,259
60,500	60,600	4,562	3,975	4,268
60,600	60,700	4,571	3,984	4,276
60,700	60,800	4,579	3,992	4,285
60,800	60,900	4,588	4,001	4,293
60,900	61,000	4,596	4,009	4,302
61,000				
61,000	61,100	4,605	4,018	4,310
61,100	61,200	4,613	4,026	4,319
61,200	61,300	4,622	4,035	4,327
61,300	61,400	4,630	4,043	4,336
61,400	61,500	4,639	4,052	4,344
61,500	61,600	4,647	4,060	4,353
61,600	61,700	4,656	4,069	4,361
61,700	61,800	4,664	4,077	4,370
61,800	61,900	4,673	4,086	4,378
61,900	62,000	4,681	4,094	4,387
62,000				
62,000	62,100	4,690	4,103	4,395
62,100	62,200	4,698	4,111	4,404
62,200	62,300	4,707	4,120	4,412
62,300	62,400	4,715	4,128	4,421
62,400	62,500	4,724	4,137	4,429
62,500	62,600	4,732	4,145	4,438
62,600	62,700	4,741	4,154	4,446
62,700	62,800	4,749	4,162	4,455
62,800	62,900	4,758	4,171	4,463
62,900	63,000	4,766	4,179	4,472

2004 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
63,000				
63,000	63,100	4,775	4,188	4,480
63,100	63,200	4,783	4,196	4,489
63,200	63,300	4,792	4,205	4,497
63,300	63,400	4,800	4,213	4,506
63,400	63,500	4,809	4,222	4,514
63,500	63,600	4,817	4,230	4,523
63,600	63,700	4,826	4,239	4,531
63,700	63,800	4,834	4,247	4,540
63,800	63,900	4,843	4,256	4,548
63,900	64,000	4,851	4,264	4,557
64,000				
64,000	64,100	4,860	4,273	4,565
64,100	64,200	4,868	4,281	4,574
64,200	64,300	4,877	4,290	4,582
64,300	64,400	4,885	4,298	4,591
64,400	64,500	4,894	4,307	4,599
64,500	64,600	4,902	4,315	4,608
64,600	64,700	4,911	4,324	4,616
64,700	64,800	4,919	4,332	4,625
64,800	64,900	4,928	4,341	4,633
64,900	65,000	4,936	4,349	4,642
65,000				
65,000	65,100	4,945	4,358	4,650
65,100	65,200	4,953	4,366	4,659
65,200	65,300	4,962	4,375	4,667
65,300	65,400	4,970	4,383	4,676
65,400	65,500	4,979	4,392	4,684
65,500	65,600	4,987	4,400	4,693
65,600	65,700	4,996	4,409	4,701
65,700	65,800	5,004	4,417	4,710
65,800	65,900	5,013	4,426	4,718
65,900	66,000	5,021	4,434	4,727
66,000				
66,000	66,100	5,030	4,443	4,735
66,100	66,200	5,038	4,451	4,744
66,200	66,300	5,047	4,460	4,752
66,300	66,400	5,055	4,468	4,761
66,400	66,500	5,064	4,477	4,769
66,500	66,600	5,072	4,485	4,778
66,600	66,700	5,081	4,494	4,786
66,700	66,800	5,089	4,502	4,795
66,800	66,900	5,098	4,511	4,803
66,900	67,000	5,106	4,519	4,812
67,000				
67,000	67,100	5,115	4,528	4,820
67,100	67,200	5,123	4,536	4,829
67,200	67,300	5,132	4,545	4,837
67,300	67,400	5,140	4,553	4,846
67,400	67,500	5,149	4,562	4,854
67,500	67,600	5,157	4,570	4,863
67,600	67,700	5,166	4,579	4,871
67,700	67,800	5,174	4,587	4,880
67,800	67,900	5,183	4,596	4,888
67,900	68,000	5,191	4,604	4,897
68,000				
68,000	68,100	5,200	4,613	4,905
68,100	68,200	5,208	4,621	4,914
68,200	68,300	5,217	4,630	4,922
68,300	68,400	5,225	4,638	4,931
68,400	68,500	5,234	4,647	4,939
68,500	68,600	5,242	4,655	4,948
68,600	68,700	5,251	4,664	4,956
68,700	68,800	5,259	4,672	4,965
68,800	68,900	5,268	4,681	4,973
68,900	69,000	5,276	4,689	4,982
69,000				
69,000	69,100	5,285	4,698	4,990
69,100	69,200	5,293	4,706	4,999
69,200	69,300	5,302	4,715	5,007
69,300	69,400	5,310	4,723	5,016
69,400	69,500	5,319	4,732	5,024
69,500	69,600	5,327	4,740	5,033
69,600	69,700	5,336	4,749	5,041
69,700	69,800	5,344	4,757	5,050
69,800	69,900	5,353	4,766	5,058
69,900	70,000	5,361	4,774	5,067

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
70,000				
70,000	70,100	5,370	4,783	5,075
70,100	70,200	5,378	4,791	5,084
70,200	70,300	5,387	4,800	5,092
70,300	70,400	5,395	4,808	5,101
70,400	70,500	5,404	4,817	5,109
70,500	70,600	5,412	4,825	5,118
70,600	70,700	5,421	4,834	5,126
70,700	70,800	5,429	4,842	5,135
70,800	70,900	5,438	4,851	5,143
70,900	71,000	5,446	4,859	5,152
71,000				
71,000	71,100	5,455	4,868	5,160
71,100	71,200	5,463	4,876	5,169
71,200	71,300	5,472	4,885	5,177
71,300	71,400	5,480	4,893	5,186
71,400	71,500	5,489	4,902	5,194
71,500	71,600	5,497	4,910	5,203
71,600	71,700	5,506	4,919	5,211
71,700	71,800	5,514	4,927	5,220
71,800	71,900	5,523	4,936	5,228
71,900	72,000	5,531	4,944	5,237
72,000				
72,000	72,100	5,540	4,953	5,245
72,100	72,200	5,548	4,961	5,254
72,200	72,300	5,557	4,970	5,262
72,300	72,400	5,565	4,978	5,271
72,400	72,500	5,574	4,987	5,279
72,500	72,600	5,582	4,995	5,288
72,600	72,700	5,591	5,004	5,296
72,700	72,800	5,599	5,012	5,305
72,800	72,900	5,608	5,021	5,313
72,900	73,000	5,616	5,029	5,322
73,000				
73,000	73,100	5,625	5,038	5,330
73,100	73,200	5,633	5,046	5,339
73,200	73,300	5,642	5,055	5,347
73,300	73,400	5,650	5,063	5,356
73,400	73,500	5,659	5,072	5,364
73,500	73,600	5,667	5,080	5,373
73,600	73,700	5,676	5,089	5,381
73,700	73,800	5,684	5,097	5,390
73,800	73,900	5,693	5,106	5,398
73,900	74,000	5,701	5,114	5,407
74,000				
74,000	74,100	5,710	5,123	5,415
74,100	74,200	5,718	5,131	5,424
74,200	74,300	5,727	5,140	5,432
74,300	74,400	5,735	5,148	5,441
74,400	74,500	5,744	5,157	5,449
74,500	74,600	5,752	5,165	5,458
74,600	74,700	5,761	5,174	5,466
74,700	74,800	5,769	5,182	5,475
74,800	74,900	5,778	5,191	5,483
74,900	75,000	5,786	5,199	5,492
75,000				
75,000	75,100	5,795	5,208	5,500
75,100	75,200	5,803	5,216	5,509
75,200	75,300	5,812	5,225	5,517
75,300	75,400	5,820	5,233	5,526
75,400	75,500	5,829	5,242	5,534
75,500	75,600	5,837	5,250	5,543
75,600	75,700	5,846	5,259	5,551
75,700	75,800	5,854	5,267	5,560
75,800	75,900	5,863	5,276	5,568
75,900	76,000	5,871	5,284	5,577
76,000				
76,000	76,100	5,880	5,293	5,585
76,100	76,200	5,888	5,301	5,594
76,200	76,300	5,897	5,310	5,602
76,300	76,400	5,905	5,318	5,611
76,400	76,500	5,914	5,327	5,619
76,500	76,600	5,922	5,335	5,628
76,600	76,700	5,931	5,344	5,636
76,700	76,800	5,939	5,352	5,645
76,800	76,900	5,948	5,361	5,653
76,900	77,000	5,956	5,369	5,662

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
77,000				
77,000	77,100	5,965	5,378	5,670
77,100	77,200	5,973	5,386	5,679
77,200	77,300	5,982	5,395	5,687
77,300	77,400	5,990	5,403	5,696
77,400	77,500	5,999	5,412	5,704
77,500	77,600	6,007	5,420	5,713
77,600	77,700	6,016	5,429	5,721
77,700	77,800	6,024	5,437	5,730
77,800	77,900	6,033	5,446	5,738
77,900	78,000	6,041	5,454	5,747
78,000				
78,000	78,100	6,050	5,463	5,755
78,100	78,200	6,058	5,471	5,764
78,200	78,300	6,067	5,480	5,772
78,300	78,400	6,075	5,488	5,781
78,400	78,500	6,084	5,497	5,789
78,500	78,600	6,092	5,505	5,798
78,600	78,700	6,101	5,514	5,806
78,700	78,800	6,109	5,522	5,815
78,800	78,900	6,118	5,531	5,823
78,900	79,000	6,126	5,539	5,832
79,000				
79,000	79,100	6,135	5,548	5,840
79,100	79,200	6,143	5,556	5,849
79,200	79,300	6,152	5,565	5,857
79,300	79,400	6,160	5,573	5,866
79,400	79,500	6,169	5,582	5,874
79,500	79,600	6,177	5,590	5,883
79,600	79,700	6,186	5,599	5,891
79,700	79,800	6,194	5,607	5,900
79,800	79,900	6,203	5,616	5,908
79,900	80,000	6,211	5,624	5,917
80,000				
80,000	80,100	6,220	5,633	5,925
80,100	80,200	6,228	5,641	5,934
80,200	80,300	6,237	5,650	5,942
80,300	80,400	6,245	5,658	5,951
80,400	80,500	6,254	5,667	5,959
80,500	80,600	6,262	5,675	5,968
80,600	80,700	6,271	5,684	5,976
80,700	80,800	6,279	5,692	5,985
80,800	80,900	6,288	5,701	5,993
80,900	81,000	6,296	5,709	6,002
81,000				
81,000	81,100	6,305	5,718	6,010
81,100	81,200	6,313	5,726	6,019
81,200	81,300	6,322	5,735	6,027
81,300	81,400	6,330	5,743	6,036
81,400	81,500	6,339	5,752	6,044
81,500	81,600	6,347	5,760	6,053
81,600	81,700	6,356	5,769	6,061
81,700	81,800	6,364	5,777	6,070
81,800	81,900	6,373	5,786	6,078
81,900	82,000	6,381	5,794	6,087
82,000				
82,000	82,100	6,390	5,803	6,095
82,100	82,200	6,398	5,811	6,104
82,200	82,300	6,407	5,820	6,112
82,300	82,400	6,415	5,828	6,121
82,400	82,500	6,424	5,837	6,129
82,500	82,600	6,432	5,845	6,138
82,600	82,700	6,441	5,854	6,146
82,700	82,800	6,449	5,862	6,155
82,800	82,900	6,458	5,871	6,163
82,900	83,000	6,466	5,879	6,172
83,000				
83,000	83,100	6,475	5,888	6,180
83,100	83,200	6,483	5,896	6,189
83,200	83,300	6,492	5,905	6,197
83,300	83,400	6,500	5,913	6,206
83,400	83,500	6,509	5,922	6,214
83,500	83,600	6,517	5,930	6,223
83,600	83,700	6,526	5,939	6,231
83,700	83,800	6,534	5,947	6,240
83,800	83,900	6,543	5,956	6,248
83,900	84,000	6,551	5,964	6,257

2004 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
84,000				
84,000	84,100	6,560	5,973	6,265
84,100	84,200	6,568	5,981	6,274
84,200	84,300	6,577	5,990	6,282
84,300	84,400	6,585	5,998	6,291
84,400	84,500	6,594	6,007	6,299
84,500	84,600	6,602	6,015	6,308
84,600	84,700	6,611	6,024	6,316
84,700	84,800	6,619	6,032	6,325
84,800	84,900	6,628	6,041	6,333
84,900	85,000	6,636	6,049	6,342
85,000				
85,000	85,100	6,645	6,058	6,350
85,100	85,200	6,653	6,066	6,359
85,200	85,300	6,662	6,075	6,367
85,300	85,400	6,670	6,083	6,376
85,400	85,500	6,679	6,092	6,384
85,500	85,600	6,687	6,100	6,393
85,600	85,700	6,696	6,109	6,401
85,700	85,800	6,704	6,117	6,410
85,800	85,900	6,713	6,126	6,418
85,900	86,000	6,721	6,134	6,427
86,000				
86,000	86,100	6,730	6,143	6,435
86,100	86,200	6,738	6,151	6,444
86,200	86,300	6,747	6,160	6,452
86,300	86,400	6,755	6,168	6,461
86,400	86,500	6,764	6,177	6,469
86,500	86,600	6,772	6,185	6,478
86,600	86,700	6,781	6,194	6,486
86,700	86,800	6,789	6,202	6,495
86,800	86,900	6,798	6,211	6,503
86,900	87,000	6,806	6,219	6,512
87,000				
87,000	87,100	6,815	6,228	6,520
87,100	87,200	6,823	6,236	6,529
87,200	87,300	6,832	6,245	6,537
87,300	87,400	6,840	6,253	6,546
87,400	87,500	6,849	6,262	6,554
87,500	87,600	6,857	6,270	6,563
87,600	87,700	6,866	6,279	6,571
87,700	87,800	6,874	6,287	6,580
87,800	87,900	6,883	6,296	6,588
87,900	88,000	6,891	6,304	6,597
88,000				
88,000	88,100	6,900	6,313	6,605
88,100	88,200	6,908	6,321	6,614
88,200	88,300	6,917	6,330	6,622
88,300	88,400	6,925	6,338	6,631
88,400	88,500	6,934	6,347	6,639
88,500	88,600	6,942	6,355	6,648
88,600	88,700	6,951	6,364	6,656
88,700	88,800	6,959	6,372	6,665
88,800	88,900	6,968	6,381	6,673
88,900	89,000	6,976	6,389	6,682
89,000				
89,000	89,100	6,985	6,398	6,690
89,100	89,200	6,993	6,406	6,699
89,200	89,300	7,002	6,415	6,707
89,300	89,400	7,010	6,423	6,716
89,400	89,500	7,019	6,432	6,724
89,500	89,600	7,027	6,440	6,733
89,600	89,700	7,036	6,449	6,741
89,700	89,800	7,044	6,457	6,750
89,800	89,900	7,053	6,466	6,758
89,900	90,000	7,061	6,474	6,767
90,000				
90,000	90,100	7,070	6,483	6,775
90,100	90,200	7,078	6,491	6,784
90,200	90,300	7,087	6,500	6,792
90,300	90,400	7,095	6,508	6,801
90,400	90,500	7,104	6,517	6,809
90,500	90,600	7,112	6,525	6,818
90,600	90,700	7,121	6,534	6,826
90,700	90,800	7,129	6,542	6,835
90,800	90,900	7,138	6,551	6,843
90,900	91,000	7,146	6,559	6,852

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
91,000				
91,000	91,100	7,155	6,568	6,860
91,100	91,200	7,163	6,576	6,869
91,200	91,300	7,172	6,585	6,877
91,300	91,400	7,180	6,593	6,886
91,400	91,500	7,189	6,602	6,894
91,500	91,600	7,197	6,610	6,903
91,600	91,700	7,206	6,619	6,911
91,700	91,800	7,214	6,627	6,920
91,800	91,900	7,223	6,636	6,928
91,900	92,000	7,231	6,644	6,937
92,000				
92,000	92,100	7,240	6,653	6,945
92,100	92,200	7,248	6,661	6,954
92,200	92,300	7,257	6,670	6,962
92,300	92,400	7,265	6,678	6,971
92,400	92,500	7,274	6,687	6,979
92,500	92,600	7,282	6,695	6,988
92,600	92,700	7,291	6,704	6,996
92,700	92,800	7,299	6,712	7,005
92,800	92,900	7,308	6,721	7,013
92,900	93,000	7,316	6,729	7,022
93,000				
93,000	93,100	7,325	6,738	7,030
93,100	93,200	7,333	6,746	7,039
93,200	93,300	7,342	6,755	7,047
93,300	93,400	7,350	6,763	7,056
93,400	93,500	7,359	6,772	7,064
93,500	93,600	7,367	6,780	7,073
93,600	93,700	7,376	6,789	7,081
93,700	93,800	7,384	6,797	7,090
93,800	93,900	7,393	6,806	7,098
93,900	94,000	7,401	6,814	7,107
94,000				
94,000	94,100	7,410	6,823	7,115
94,100	94,200	7,418	6,831	7,124
94,200	94,300	7,427	6,840	7,132
94,300	94,400	7,435	6,848	7,141
94,400	94,500	7,444	6,857	7,149
94,500	94,600	7,452	6,865	7,158
94,600	94,700	7,461	6,874	7,166
94,700	94,800	7,469	6,882	7,175
94,800	94,900	7,478	6,891	7,183
94,900	95,000	7,486	6,899	7,192
95,000				
95,000	95,100	7,495	6,908	7,200
95,100	95,200	7,503	6,916	7,209
95,200	95,300	7,512	6,925	7,217
95,300	95,400	7,520	6,933	7,226
95,400	95,500	7,529	6,942	7,234
95,500	95,600	7,537	6,950	7,243
95,600	95,700	7,546	6,959	7,251
95,700	95,800	7,554	6,967	7,260
95,800	95,900	7,563	6,976	7,268
95,900	96,000	7,571	6,984	7,277
96,000				
96,000	96,100	7,580	6,993	7,285
96,100	96,200	7,588	7,001	7,294
96,200	96,300	7,597	7,010	7,302
96,300	96,400	7,605	7,018	7,311
96,400	96,500	7,614	7,027	7,319
96,500	96,600	7,622	7,035	7,328
96,600	96,700	7,631	7,044	7,336
96,700	96,800	7,639	7,052	7,345
96,800	96,900	7,648	7,061	7,353
96,900	97,000	7,656	7,069	7,362
97,000				
97,000	97,100	7,665	7,078	7,370
97,100	97,200	7,673	7,086	7,379
97,200	97,300	7,682	7,095	7,387
97,300	97,400	7,690	7,103	7,396
97,400	97,500	7,699	7,112	7,404
97,500	97,600	7,707	7,120	7,413
97,600	97,700	7,716	7,129	7,421
97,700	97,800	7,724	7,137	7,430
97,800	97,900	7,733	7,146	7,438
97,900	98,000	7,741	7,154	7,447

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
98,000				
98,000	98,100	7,750	7,163	7,455
98,100	98,200	7,758	7,171	7,464
98,200	98,300	7,767	7,180	7,472
98,300	98,400	7,775	7,188	7,481
98,400	98,500	7,784	7,197	7,489
98,500	98,600	7,792	7,205	7,498
98,600	98,700	7,801	7,214	7,506
98,700	98,800	7,809	7,222	7,515
98,800	98,900	7,818	7,231	7,523
98,900	99,000	7,826	7,239	7,532
99,000				
99,000	99,100	7,835	7,248	7,540
99,100	99,200	7,843	7,256	7,549
99,200	99,300	7,852	7,265	7,557
99,300	99,400	7,860	7,273	7,566
99,400	99,500	7,869	7,282	7,574
99,500	99,600	7,877	7,290	7,583
99,600	99,700	7,886	7,299	7,591
99,700	99,800	7,894	7,307	7,600
99,800	99,900	7,903	7,316	7,608
99,900	100,000	7,911	7,324	7,617

*This column must also be used by a surviving spouse with dependent child

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